

Securities and Exchange Commission

§ 249.308a

not previously filed a Form F-X (§ 249.250 of this chapter) in connection with the class of securities in relation to which the obligation to file this report arises, shall file a Form F-X with the Commission together with this Form.

[56 FR 30075, July 1, 1991, as amended at 58 FR 62031, Nov. 23, 1993]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 40-F, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

§ 249.250 Form F-X, for appointment of agent for service of process by issuers registering securities on Form F-8, F-9, F-10 or F-80 (§ 239.38, 239.39, 239.40 or 239.41 of this chapter), or registering securities or filing periodic reports on Form 40-F (§ 249.240f of this chapter), or by any issuer or other non-U.S. person filing tender offer documents on Schedule 13E-4F, 14D-1F or 14D-9F (§ 240.13e-102, 240.14d-102 or 240.14d-103 of this chapter), or by any non-U.S. person acting as trustee with respect to securities registered on Form F-7 (§ 249.37 of this chapter), F-8, F-9, F-10 or F-80.

Form F-X shall be filed with the Commission:

(a) By any issuer registering securities on Form F-8, F-9, F-10 or F-80 under the Securities Act of 1933;

(b) By any issuer registering securities on Form 40-F under the Securities Exchange Act of 1934;

(c) By any issuer filing a periodic report on Form 40-F, if it has not previously filed a Form F-X in connection with the class of securities in relation to which the obligation to file a report on Form 40-F arises;

(d) By any issuer or other non-U.S. person filing tender offer documents on Schedule 13E-4F, 14D-1F or 14D-9F; and

(e) By any non-U.S. person acting as trustee with respect to securities registered on Form F-7, F-8, F-9, F-10 or F-80.

[56 FR 30076, July 1, 1991]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form F-X, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

Subpart D—Forms for Annual and Other Reports of Issuers Required Under Sections 13 and 15(d) of the Securities Exchange Act of 1934

§ 249.306 Form 6-K, report of foreign issuer pursuant to Rules 13a-16 (§ 240.13a-16 of this chapter) and 15d-16 (§ 240.15d-16 of this chapter) under the Securities Exchange Act of 1934.

This form shall be used by foreign issuers which are required to furnish reports pursuant to Rule 13a-16 (§ 240.13a-16 of this chapter) or 15d-16 (§ 240.15d-16 of this chapter) under the Securities Exchange Act of 1934.

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 6-K, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

§ 249.308 Form 8-K, for current reports.

This form shall be used for the current reports required by Rule 13a-11 or Rule 15d-11 (§ 240.13a-11 or § 240.15d-11 of this chapter) and for reports of non-public information required to be disclosed by Regulation FD (§§ 243.100 and 243.101 of this chapter).

[33 FR 18995, Dec. 20, 1968; 34 FR 554, Jan. 15, 1969, as amended at 65 FR 51739, Aug. 24, 2000]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 8-K, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

§ 249.308a Form 10-Q and Form 10-QSB, for quarterly and transition reports under section 13 or 15(d) of the Securities Exchange Act of 1934.

Form 10-Q and Form 10-QSB shall be used for quarterly reports under section 13 or 15(d) of the Securities Exchange Act of 1934, required to be filed pursuant to § 240.13a-13 or § 240.15d-13 of this chapter. A quarterly report on this form pursuant to § 240.13a-13 or § 240.15d-13 of this chapter shall be filed within 45 days after the end of the first three fiscal quarters of each fiscal year, but no quarterly report need be filed for the fourth quarter of any fiscal year. Form 10-Q and Form 10-QSB also shall be used for transition and

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quarterly reports filed pursuant to § 240.13a-10 or § 240.15d-10 of this chapter. Such transition or quarterly reports shall be filed in accordance with the requirements set forth in § 240.13a-10 or § 240.15d-10 applicable when the registrant changes its fiscal year end.

[35 FR 18512, Dec. 5, 1970, as amended at 41 FR 24702, June 18, 1976; 53 FR 12931, Apr. 20, 1988; 53 FR 9774, May 8, 1988; 54 FR 10320, Mar. 13, 1989]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 10-Q and Form 10-QSB, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

§ 249.308b Form 10-QSB, Optional Form for Quarterly and Transition Reports of Small Business Issuers Under Section 13 or 15(d) of the Securities Exchange Act of 1934 ("Exchange Act").

A *small business issuer*, defined in Rule 12b-2, may use this Form for its transition and quarterly reports under section 13 or 15(d) of the Exchange Act and Rules 13a-13 and 15d-13 (§§ 240.13a-13 or 240.15d-13 of this chapter). For further information as to eligibility to use this Form see Item 10(a) of Regulation S-B (17 CFR 228.10 et seq.). A small business issuer shall file a quarterly report on this form within 45 days after the end of the first three fiscal quarters of each fiscal year. No report need be filed for the fourth quarter of any fiscal year. Transition reports shall be filed in accordance with the requirements set forth in Rule 13a-10 or Rule 15d-10.

[57 FR 36498, Aug. 13, 1992]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 10-QSB, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

§ 249.310 Form 10-K, for annual and transition reports pursuant to sections 13 or 15(d) of the Securities Exchange Act of 1934.

This form shall be used for annual reports pursuant to sections 13 or 15(d) of the Securities Exchange Act of 1934 for which no other form is prescribed. This form also shall be used for transition reports filed pursuant to section 13 or 15(d) of the Securities Exchange Act of 1934. Annual reports on this form shall be filed within 90 days after the end of

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the fiscal year covered by the report. Transition reports on this form shall be filed in accordance with the requirements set forth in § 240.13a-10 or § 240.15d-10 applicable when the registrant changes its fiscal year end. However, all schedules required by Article 12 of Regulation S-X may, at the option of the registrant, be filed as an amendment to the annual report not later than 120 days after the end of the fiscal year covered by the report or, in the case of a transition report, not later than 30 days after the due date of the report.

[45 FR 63638, Sept. 25, 1980, as amended at 54 FR 10321, Mar. 13, 1989; 59 FR 67765, Dec. 30, 1994]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 10-K, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

§ 249.310b Form 10-KSB, Optional Form for Annual and Transition Reports of Small Business Issuers Under Sections 13 or 15(d) of the Securities Exchange Act of 1934 (the "Exchange Act").

A *small business issuer* defined in Rule 12b-2 of the Exchange Act (§ 240.12b-2 of this chapter), may use this form for its annual and transitional reports under section 13 or 15(d) of the Exchange Act. Annual reports on this form shall be filed within 90 days after the end of the fiscal year covered by the report and transition reports shall be filed after an issuer changes its fiscal year end in accordance with Rule 13a-10 or Rule 15d-10 (§ 240.13a-10 or 240.15d-10 of this chapter).

[57 FR 36496, Aug. 13, 1992]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting Form 10-KSB, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

§ 249.310c [Reserved]

§ 249.311 Form 11-K, for annual reports of employee stock purchase, savings and similar plans pursuant to section 15(d) of the Securities Exchange Act of 1934.

This form shall be used for annual reports pursuant to section 15(d) of the Securities Exchange Act of 1934 with